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BY HAND

Hon. Jack B. Weinstein
United States District Court
Eastern District of New York
225 Cadman Plaza East
New York, NY 11201

*Attention: Noted by fax
from J.B.W. 9/1/2000*

**Re: *Department of Amazonas, et al. v. Philip Morris Companies, Inc., et al.,
00 Civ. 2881 (JBW); Department of Antioquia v. Philip Morris
Companies, Inc., et al., 00 Civ. 3857 (JBW); Department of Magdalena,
et al. v. Philip Morris Companies, Inc., et al., 00 Civ. 4530 (JBW)***

Dear Judge Weinstein:

This firm represents the defendants ("Philip Morris") in the above-referenced actions. We write this letter to request an extension of time until October 8, 2000 for Philip Morris to respond to the complaints in the above-referenced actions. We are burdening the Court with this request because plaintiffs' counsel has declined to give us any extension beyond the ten-day extension currently in force, which requires Philip Morris to respond to the complaints on September 7, 2000. Plaintiffs' counsel has offered no explanation for the refusal to grant Philip Morris the modest extension that we are seeking.

As Your Honor is aware, Philip Morris has moved for reassignment of the above-captioned actions on the ground that plaintiffs have abused the related-case procedures of this Court. Your Honor transferred our motion to Chief Judge Korman, who has scheduled it to be heard on September 7, 2000, the date on which Philip Morris is due to respond to the complaints.

In addition, Philip Morris has moved to stay these actions pending the Second Circuit's review of the lower court decision in *Attorney General of Canada v. RJ Reynolds Tobacco Holdings, Inc.*, 103 F. Supp. 2d 134 (N.D.N.Y. June 30, 2000) (appeal filed July 28, 2000), which dismissed a similar case on the ground that the Revenue Rule precludes courts from exercising jurisdiction over foreign tax claims. The outcome of that appeal obviously will determine a critical issue bearing upon whether this Court has subject matter jurisdiction over the above-referenced actions. The return date of Philip Morris' stay motion is September 18, 2000. Accordingly, by this request, we are seeking

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an extension of time in which to respond to the complaints until twenty days following the return date of the stay motion.

Granting Philip Morris this relatively short extension is in the interests of the Court and the parties since it would permit the judge to whom this matter is ultimately assigned to decide Philip Morris' stay motion before Philip Morris files substantial motions challenging the legal sufficiency of the complaints. Of course, entry of a stay would obviate the need for any filings and would accordingly save considerable effort and expense.

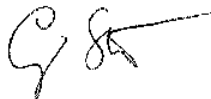
Plaintiffs cannot make any genuine claim that they would suffer any prejudice from this brief extension. Plaintiffs' counsel has represented that plaintiffs intend to file an amended complaint consolidating the allegations contained in the three pending complaints and adding at least one additional defendant, British-American Tobacco Company. By providing Philip Morris with this extension, the Court will allow plaintiffs to file their amended complaint prior to the filing of dispositive motions by Philip Morris, thereby promoting the interests of efficiency and judicial economy.

Plaintiffs' own course of conduct also militates in favor of granting Philip Morris an extension. Plaintiffs waited over two months to serve Philip Morris after first filing an action, a filing that was itself announced two months in advance.

Although we recognize that our reassignment motion is pending before Chief Judge Korman, we are making this application before Your Honor because it requires some action before the date on which Chief Judge Korman is to hear argument on the reassignment motion. Of course, we would not object if Your Honor also were to transfer this application to Chief Judge Korman, who could consider whether to grant it in conjunction with his consideration of our reassignment motion.

For the reasons discussed above, we respectfully request Your Honor grant Philip Morris until October 8, 2000 to respond to the complaints in the above-referenced actions.

Respectfully submitted,



Craig A. Stewart

cc: John J. Halloran, Esq. (by facsimile)